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Comptroller Circular #3 1.

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COORDINATION OF VOUCHERED AND UNVOUCHERED ACCOUNTING RECORDS

### I. Purpose

This circular establishes the accounting relationship between the Fiscal Division and the Finance Division for unvouchered allotments and appropriated funds disbursed for unvouchered purposes.

### II. General

A. Fiscal Division General Ledger - This ledger will maintain accountability for the entire Agency appropriations. Contained in the General Ledger will be an account receivable for the cash made available from appropriations to the Finance Division or disbursements on behalf of unvouchered obligations.

B. Fiscal Division Allotment Ledger - The allotment ledger will contain only vouchered funds allotments and there will be no allotment account maintained for funds allotted for unvouchered purposes.

C. Finance Division General Ledger - This ledger will contain accounts appropriate to the accountability for all funds advanced to Finance for unvouchered purposes and for disbursements made by Fiscal Division in behalf of unvouchered obligations. The General ledger will contain accounts for control and analysis of cash or other assets on hand, receivables, payables and trust accounts, source of funds accounts, memorandum accounts for capital assets acquired with appropriated funds, and such other accounts as may be determined necessary. The General Ledger will not contain any budgetary accounts for appropriations, allotments or obligations since this data will be contained in the Fiscal Division budgetary accounts for the entire Agency. Further, it will not be necessary to maintain current and prior year retirement control accounts since this data will too be maintained in the Fiscal Division from Monthly reports from the Finance Division.

D. Finance Division Allotment Ledger - The Finance Division will maintain by allotment ledgers for all unvouchered allotments. These ledgers will be contained in IBM punched cards for allotments, expenses, and unliquidated obligations which will be collated and tabulated at least monthly to obtain visual cumulative ledgers and allotment ledger summaries.

### III. New General Ledger Accounts to be Established

A. Fiscal Division - In the General Ledger of the Fiscal Division there will be established an account number 10.9 entitled "Accounts Receivable - Unvouchered (by symbols and titles)" which will reflect the net balance to be accounted for of funds disbursed on behalf of unvouchered funds. There will be separate accounts maintained for each fiscal year from which funds are disbursed. This account will generally be a debit balance account.

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1. These accounts will be debited for all Agent cashier vouchers processed for reimbursement or credit; direct payments effected by the Fiscal Division on behalf of unvouchered obligations; special vouchers processed by the Finance Division to acquire funds; and adjustments as may be determined necessary. (contra credit generally to account 03.31)

2. These accounts will be credited for expenses of the Finance Division (by fiscal years) as evidenced by allotment ledger summaries; payments made by Finance Division on behalf of vouchered allotments appropriation refunds and reimbursements; and adjustments as may be determined necessary. (contra debits generally to 39.1, 40.1 or 03.31).

B. Finance Division - On the general Ledger of the Finance Division there will be established a series of accounts numbered 421, 422, 423, etc., for each fiscal year entitled "Accountability to Fiscal Division (unvouchered) - fiscal year". The net balance in these accounts will reflect the balances to be accounted for of the funds disbursed by the Fiscal Division on behalf of unvouchered funds. These accounts will generally be credit balance accounts.

1. These accounts will be credited for all Agent Cashier vouchers processed for reimbursement or credit; special vouchers processed through Fiscal Division to acquire funds; and adjustments as may be determined necessary. (contra debits generally to Agent Cashier 100 series, 301 or Agent Cashier 200 series, as appropriate).

2. These accounts will be debited for expenses as evidenced by allotment ledger summaries; payments made on behalf of vouchered allotments; appropriation refunds and reimbursements evidenced by schedules of collections crediting the appropriation; and adjustments as may be necessary. (contra credits generally to expenses 500 series, advances 300 series, Agent Cashier 100 series).

#### IV. Reconciliation

The 10.9 "Accounts Receivable-Unvouchered" general ledger account maintained by the Fiscal Division and the 423, etc., "Accountability to Fiscal Division (Unvouchered)" general ledger accounts maintained by the Finance Division will be reconciled at least monthly and a reconciliation statement prepared signed by both the Finance and Fiscal Divisions. Since vouchers are generally posted in the Fiscal Division prior to posting in the Finance Division, it appears more practicable for this reconciliation statement to be prepared by the Fiscal Division, Accounts Branch, in close coordination with the Finance Division Accounts Branch. All reconciling items requiring action to settle will be cleared as soon as possible and action taken to clear will be noted on the Reconciliation statement.

#### V. Procedural Changes Required

##### A. Fiscal Division

1. The Fiscal Division will abandon the allotment ledger account identified as number 6401 "Control Account - UV" and maintain no allotment;

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ledger for funds allotted for unvouchered purposes.

2. The Fiscal Division will receive monthly an allotment ledger summary from the Finance Division which will be the basis for posting to the 91. series budgetary accounts (91.1, 91.2, 91.3, 91.4). This allotment ledger summary will be cumulative and therefore it will be necessary to either subtract the prior month allotment ledger summary totals to arrive at current month transactions or cancel prior month entries and post the cumulative totals reported.

#### B. Finance Division

1. With IBM equipment the Finance Division will collate and tabulate the punched cards for expenses, unliquidated obligations and allotments to obtain allotment ledgers. These "ledgers" will be summarized to obtain totals for each fiscal year of allotments, expenses, unliquidated obligations, total obligations and unobligated balance of allotments. A report of the allotment ledger summaries by fiscal years will be furnished to the Fiscal Division not later than the 10th day following the end of a calendar month.

2. The Finance Division will discontinue the use of the present general ledger budgetary accounts from number 710 through 732-3 and 800, 801, 802 since the same information is contained in the allotment ledger summaries and maintained in the general ledger of the Fiscal Division.

3. Further, the retirement and disability funds memorandum accounts may be discontinued since this data, too, is reported to the Fiscal Division where it is incorporated into their general ledger accounts for the entire Agency, both vouchered and unvouchered.

#### VI. Allotment Ledger Summary

a. A form report similar to the one shown below will be utilized in preparing and submitting data relative to the unvouchered allotment ledger summaries:

Summary of Unvouchered Funds Allotment Ledgers					
as at (date)					
(1)	(2)	(3)	(4)	(5)	(6)
Appropriation:	Expenses	Unliquidtd Oblig.	Total Oblig.	Allotments	Unoblig. Bal.
2123900.	\$50,000	\$22,000	\$72,000	\$100,000	\$28,000
2113900.	4,000	1,000	5,000	7,000	2,000
2103900.	3,000	500	3,500	4,000	500

b. Using appropriation 2123900. as the example, the following journal entries will be effected by the Fiscal Division to record this summary into

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their budgetary general ledger accounts (numbers apply to columns indicated above).

(2)	dr. 39.1	\$50,000	
	cr. 10.9		\$50,000
	dr. 91.2	50,000	
	cr. 91.4		50,000
(3)	dr. 91.2	22,000	
	cr. 91.3		22,000
(5)	dr. 91.1	100,000	
	cr. 91.2		100,000

(6) Balance should equal balance in 91.2

c. Using the same example, the Finance Division will make the following entry to their general ledger to take credit for the accounting:

(2)	dr. 422	\$50,000	
	cr. 512		50,000

This entry will close out the balance in the 512 account.

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